



United States Attorney  
Southern District of New York

Jacob K. Javits Federal Building  
26 Federal Plaza, 37th Floor  
New York, NY 10278

June 2, 2025

**BY ECF AND EMAIL**

Hon. Katherine Polk Failla  
United States District Judge  
Southern District of New York  
40 Foley Square  
New York, NY 10007

**MEMO ENDORSED**

Re: *United States v. Kofi Amankwaa*, 24 Cr. 549 (KPF)

Dear Judge Failla:

The Government respectfully requests, with the consent of the defendant, that the Court order restitution in the amount of \$16,503,425, enter the enclosed proposed consent restitution order, and amend the judgment accordingly.<sup>1</sup>

Respectfully submitted,

JAY CLAYTON  
United States Attorney for the  
Southern District of New York

By:   
Adam Z. Margulies  
Assistant United States Attorney  
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Cc: Todd Spodek, Esq. (by ECF and email)

Enclosure

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<sup>1</sup> The deadline to enter restitution is currently June 3, 2025 (Dkt. 56), but the Court may further extend the restitution period if needed. See, e.g., *United States v. Gupta*, 925 F. Supp. 2d 581, 584 (S.D.N.Y. 2013) (“Such an extension beyond the ninety-day statutory period is permitted where, as here, the extension causes no actual prejudice to the defendant” (citing *United States v. Douglas*, 525 F.3d 225, 252–53 (2d Cir. 2008)), *aff’d*, 747 F.3d 111 (2d Cir. 2014)).

Application GRANTED. The Court will endorse the parties' proposed consent restitution order under separate cover.

The Clerk of Court is directed to terminate the pending motion at docket entry 57.

Dated: June 3, 2025 SO ORDERED.  
New York, New York



HON. KATHERINE POLK FAILLA  
UNITED STATES DISTRICT JUDGE